

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
NEW BERN DIVISION**

IN RE:

PLATINUM CORRAL, L.L.C.,

Debtor.

**CASE NO. 21-00833-5-JNC
CHAPTER 11**

APPLICATION TO EMPLOY ACCOUNTANT

NOW COMES Platinum Corral, L.L.C. (the “Debtor”), by and through its undersigned counsel of record, and respectfully requests authority to employ Williams Scarborough Gray, LLP (“WSG”) as the Debtor’s accountant; and, in support thereof, respectively shows unto the Court the following:

1. The Debtor filed a voluntary petition under Chapter 11 of the United States Bankruptcy Code on April 9, 2021.
2. The Debtor wishes to employ Steve Scarborough (“Mr. Scarborough”) and WSG as accountant for this bankruptcy estate. The Debtor has chosen Mr. Scarborough because he is experienced in tax accounting and is familiar with the accounting needs of the Debtor.
3. Neither Mr. Scarborough nor WSG hold an interest adverse to the bankruptcy estate. As of the date of the Petition, Mr. Scarborough was not owed any funds from the Debtor.
4. Mr. Scarborough and WSG are disinterested parties within the meaning of § 327(a) of the Bankruptcy Code. Mr. Scarborough and WSG do not have any other connections to the Debtor, the bankruptcy estate, creditors or attorneys, other than as set forth herein.
5. Pursuant to 11 U.S.C. § 327(d), the employment of Mr. Scarborough and WSG would be in the best interest of the bankruptcy estate.

6. The Debtor wishes to employ Mr. Scarborough and WSG to perform accounting services to be rendered on behalf of the Debtor as set forth below:

- a. Preparation of the Debtor's tax returns, and
- b. General accounting needs of Debtor as they may arise.

7. Mr. Scarborough has estimated that completion of the corporate 2020 taxes shall cost approximately \$15,000.00. All services, including the 2020 tax return preparation services, shall be based on hourly rates as follows:

- \$200.00 per hour for services provided by Partners (including Mr. Scarborough);
- \$150.00 per hour for services provided by Managers;
- \$100.00 per hour for services provided by Other Professionals; and
- \$75.00 per hour for services provided by Administrative Staff.

8. All accounting services will be paid for hourly in accordance with the Bankruptcy Administrator's traditional standards and only following approval of an Application for Compensation by this Court.

WHEREFORE, the Debtor requests as follows:

1. Authorization to employ Mr. Scarborough and WSG as the Debtor's accountant to perform appropriate professional services in connection with this case as set forth above; and
2. Authorization to pay Mr. Scarborough and WSG based on the billing rates as set forth above for those accounting services performed for the Debtor following appropriate application and approval by this Court.

Respectfully submitted, this 14th day of April, 2021.

SMITH, ANDERSON, BLOUNT, DORSETT,
MITCHELL & JERNIGAN, L.L.P.

By: /s/ Gerald A. Jeutter, Jr.
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ATTORNEYS FOR DEBTOR

EXHIBIT A

ACCOUNTANT'S AFFIDAVIT

I, Steve Scarborough, on behalf of Williams Scarborough Gray, LLP being duly sworn, and in view of the application of the Debtor for authority to employ my firm as the Debtor's accountant, do make this oath:

1. I am an accountant.
2. This affidavit is being given pursuant to Rule 2014 of the Bankruptcy Rules and § 327 of the Bankruptcy Code.
3. I am a disinterested party within the meaning of § 327(a) of the Bankruptcy Code.
4. I have not previously served as a court-approved professional in my capacity as an accountant for Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, LLP and/or their clients.
5. To the best of my knowledge, this affidavit discloses all of my interests and connections with the Debtor, its creditors, any other party in interest, their respective attorneys and accountants, and the Bankruptcy Administrator.
6. There are no outstanding pre-petition or post-petition amounts owed by the Debtor to our firm.
7. I will promptly file a supplemental affidavit pursuant to Federal Rule of Bankruptcy Procedure 2014(a) if any additional, material, relevant facts or relationships are discovered or arise after execution of this affidavit.

I declare under penalty of perjury that the foregoing is true and correct.

Date: 5 April, 2021

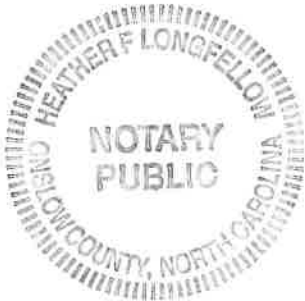
Steve Scarborough
Steve Scarborough

STATE OF NORTH CAROLINA
COUNTY OF Onslow

Sworn and subscribed
before me on April 5, 2021.

[Signature]
Notary Public

My Commission expires: December 06, 2025



CERTIFICATE OF SERVICE

I, Anna B. Osterhout, of the law firm of Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P., certify:

That I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age:

That on April 14, 2021, I electronically filed the foregoing **Application to Employ Accountant** with the Clerk of the Court using the CM/ECF system which will send notification of such filing to the parties listed below.

I certify under penalty of perjury that the foregoing is true and correct.

DATED: April 14, 2021

SMITH, ANDERSON, BLOUNT, DORSETT,
MITCHELL & JERNIGAN, L.L.P.

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